

**DEPARTMENT OF FORENSIC SCIENCE**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2009 THROUGH JUNE 30, 2012**



## **AUDIT SUMMARY**

Our audit of the Department of Forensic Science for the period July 1, 2009 through June 30, 2012, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth Accounting and Reporting System;
- no matters involving internal control and its operations necessary to bring to management's attention; and
- no instances of noncompliance with applicable laws and regulations or other matters that are required to be reported.

–TABLE OF CONTENTS–

	<u>Pages</u>
AUDIT SUMMARY	
AGENCY HIGHLIGHTS	1-2
INDEPENDENT AUDITOR’S REPORT	3-4
AGENCY OFFICIALS	5

## AGENCY HIGHLIGHTS

Forensic Science is a nationally accredited forensic laboratory system serving all state and local law enforcement agencies, medical examiners, and Commonwealth's Attorneys in Virginia. Forensic Science examiners provide technical assistance and training, evaluate and analyze evidence, interpret results, and provide expert testimony related to the full spectrum of physical evidence recovered from crime scenes.

Forensic Science provides services from four state-owned facilities. The agency's administrative operations and the central laboratory are in Richmond. The three regional laboratories are in Manassas, Roanoke, and Norfolk. Each laboratory shares its building with an Office of the Chief Medical Examiner. Major operations involve biological analysis services, chemical analysis services, physical evidence services, training and standards, and administrative services.

Forensic Sciences' primary funding source is the general fund, with a small amount of federal grant funding. The following table shows operating budget and expense information for fiscal years 2009 through 2012.

### Analysis of Budgeted and Actual Operating Expenditures

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Original Budget	\$35,758,586	\$36,162,934	\$37,075,058	\$37,209,975
Final Budget	\$39,007,450	\$39,620,364	\$35,799,313	\$39,121,360
Expenditures	\$38,829,128	\$39,620,337	\$34,097,841	\$36,875,083
Authorized Staffing Level	314	314	316	315

*Source: Commonwealth Accounting and Reporting System, Appropriation Acts for the respective fiscal years.*

Forensic Science's original budget remained steady from 2009 to 2010, and then decreased in 2011 and 2012 due to budget reductions and the economic downturn. Expenses increased in 2011 due to receiving federal funds for personnel costs. However, this funding decreased in 2012. Classified employees also received a three percent bonus in December 2010.

In 2011, Forensic Science fully transitioned its Information Technology infrastructure to the Commonwealth's Information Technology Partnership between VITA and Northrop Grumman, resulting in additional appropriation and expenses of approximately \$1.5 million in 2011 and \$2 million in 2012.

### Forensic Cases

Forensic Science provides examination and analysis of crime scene evidence in the following disciplines: DNA and body fluid identification, controlled substances, drugs, toxicology, trace evidence, firearms/tool marks, latent prints, digital and multimedia evidence, and questioned documents.

The number of new cases per year remains steady during fiscal years 2010, 2011, and 2012, with a slight increase in drug cases in fiscal year 2012. This is due to an increase in cases related to synthetic cannabinoids, bath salts, and clandestine meth laboratories.

New Caseload by Type and Fiscal Year

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Controlled Substances	31,765	29,758	29,283	31,455
Toxicology	9,836	9,453	8,964	10,315
Firearms	4,776	5,204	5,139	5,905
DNA	4,656	4,579	4,170	4,689
Other	<u>5,626</u>	<u>5,351</u>	<u>5,322</u>	<u>7,199</u>
Total Cases	<u>56,659</u>	<u>54,345</u>	<u>52,878</u>	<u>59,563</u>

*Source: Workload Summary Projects for the fiscal years 2009 through 2012 from the Forensic Advantage System*

Over the past four years, the backlog, turnaround time, and percentage of cases completed have remained steady. In fiscal year 2012, the backlog of cases increased due to budget reductions causing a reduction in scientific staff. This reduction of staff, as well as an increase in witness subpoenas, has affected Forensic Science's completion of cases.

Caseload Summary by Fiscal Year – All Case Types\*

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Total Cases Including Beginning Backlog	61,530	59,229	58,544	63,930
Number of Cases Completed	55,824	54,348	53,934	58,362
Percentage of Cases Completed	90.7%	91.8%	92.1%	91.3%
Ending Backlog	6,230	5,267	5,022	5,944
Average Days in Process	42	40	43	39

*\*Includes all forensic cases, as well as training and laboratory support*

*Source: Workload Summary from the Forensic Advantage System*

Forensic Science has taken a number of steps in recent years to address the backlog issue and decrease processing time. Forensic Science received a federal backlog reduction grant annually during fiscal years 2010, 2011, and 2012 to hire additional staff to aid in the competition of backlog cases.



# Commonwealth of Virginia

## Auditor of Public Accounts

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

August 23, 2012

The Honorable Robert F. McDonnell  
Governor of Virginia

The Honorable John M. O'Bannon, III  
Chairman, Joint Legislative Audit  
and Review Commission

We have audited the financial records and operations of the **Department of Forensic Science** for the period July 1, 2009 through June 30, 2012. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### Audit Objectives

Our audit's primary objectives were to evaluate the accuracy of recorded financial transactions in the Commonwealth Accounting and Reporting System, review the adequacy of Forensic Science's internal controls, test compliance with applicable laws and regulations and review corrective actions of audit findings from prior year reports.

### Audit Scope and Methodology

The Department of Forensic Science's management has responsibility for establishing and maintaining internal control and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

We gained an understanding of the overall internal controls, both automated and manual, sufficient to plan the audit. We considered significance and risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances.

- Federal grant revenues and expenses
- Contractual services expenses
- Payroll expenses
- Small purchase charge card
- Appropriations
- Information System Security
- Systems Access
- Reconciliations

We performed audit tests to determine whether Forensic Science's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulations. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of Forensic Science's operations. We tested transactions and performed analytical procedures, including budgetary and trend analyses.

### Conclusions

We found that the Department of Forensic Science properly stated, in all material respects, the amounts recorded and reported in the Commonwealth Accounting and Reporting System. Forensic Science records its financial transactions on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial information presented in this report came directly from the Commonwealth Accounting and Reporting System.

We noted no matters involving internal control and its operation that we consider necessary to be reported to management. The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Forensic Science has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this letter.

### Exit Conference and Report Distribution

We discussed this report with management on August 20, 2012.

This report is intended for the information and use of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

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## DEPARTMENT OF FORENSIC SCIENCE

Peter Marone  
Director

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